

**Figure 24**

**Resolution of Material Weaknesses**

<b><u>Bureau</u></b>	<b><u>Material Weakness Description</u></b>	<b><u>Corrective Action</u></b>	<b><u>Target Date</u></b>	<b><u>Implemented (Yes/No)</u></b>
DEPT	Inadequate Reporting of Trading Partner Information	Base intra-departmental elimination information on trial balance trading partner information to ensure the accuracy and consistency of trading partner data	Sept. 30, 2001	No
FWS	Inadequate Accounting Controls and Procedures for Construction-in-Progress (C-I-P)	Develop and implement review and reconciliation procedures to ensure costs charged to C-I-P are accurate.	Sept. 30, 2001	No
FWS	Lack of a System Interface to Provide Timely and Accurate Data on Federal Aid Grant Undelivered Orders	Redesign system interface between FFS and HHS Payment Management System; develop written procedures for FFS and subsidiary system reconciliations and conduct data integrity reviews.	Sept. 30, 2001	No
MMS	Inadequate Controls Over Financial Management and Accounting Operations	Implement internal control procedures to ensure appropriate safeguarding of assets; transactions are processed in accordance with applicable laws, are reconciled, and are summarized to permit preparation of financial statements; and accountability is maintained.	Sept. 30, 2001	No
USGS	Inadequate Controls Over Unliquidated Obligations	Implement policies and procedures to ensure unliquidated obligations are deobligated and supported on a timely basis.	Sept. 30, 2001	No
BOR	Land Inventory and Financial Reconciliation Improvements are Needed	Develop a complete and accurate inventory system that identifies by all land and land rights by project.	Sept. 30, 2005	No
BOR		Develop policies and procedures that require the inventory for lands and land rights to be adequately maintained and reconciled on a periodic basis with the land acquisition records and with amounts reported in the general ledger accounts for land and land rights.	Sept. 30, 2001	No

**Figure 24 (Continued)**

<b><u>Bureau</u></b>	<b><u>Material Weakness Description</u></b>	<b><u>Corrective Action</u></b>	<b><u>Target Date</u></b>	<b><u>Implemented (Yes/No)</u></b>
BOR		Include a material land inventory system internal control weakness in its Federal Manager's Financial Integrity Act report to the Department of the Interior.	Sept. 30, 2000	Yes
BIA	Inadequate Accounting Controls and Procedures for Construction-in-Progress	Develop and implement review and reconciliation procedures to ensure costs charged to C-I-P are accurate.	Sept. 30, 2001	No
BIA	Inadequate Controls Over Property, Plant and Equipment	Develop and implement policies and procedures which ensure physical inventories are adequate and complete; additions and disposals are recorded timely and accurately; appropriate supporting documentation is maintained; depreciation expense is timely and accurately recorded; and Fixed Asset Subsystem errors are timely identified and corrected.	Sept. 30, 2001	No
BIA	Inadequate Controls Over Automated information Systems	Develop and implement procedures to strengthen the internal control risks and weaknesses specified in audit report number 98-I-483.	Dec. 31, 2001	No
BIA	Inadequate Controls Over Land Information	Implement financial integrity reviews, reconciliation procedures, and correction processes.	Sept. 30, 2001	No
BIA	Inadequate Controls Over Financial Management Integrity Reviews	Implement a multi-level review process to identify and correct errors and invalid transactions in the general ledger, subsidiary ledgers, listing and reports.	Sept. 30, 2001	No
BIA	Inadequate Controls Over Unliquidated Obligations and/or Accrued Liabilities	Implement policies and procedures to ensure unliquidated obligations are de-obligated and supported on a timely basis.	Sept. 30, 2001	No